IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 23RD JULY 2007 / 1ST SRAVANA 1929

Con.Case(C).No. 935 of 2007(S)

AGAINST THE JUDGEMENT/ORDER IN WPC.26214/2001 Dated 06/02/2007

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: PETITIONER:

M/S. NATARAJAN AGENCY,
15/651, KUNNATHURMEDU, COIMBATORE MAIN ROAD,
PALAKKAD-13, REPRESENTED BY ITS PROPRIETOR,
G. NATARAJAN.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

THANKARAJ (AGE 50 YEARS, FATHER'S NAME
NOT KNOWN) DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES, PALAKKAD.

BY ADVL SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS CONTEMPT OF COURT CASE (CIVIL) HAVING COME UP FOR ADMISSION ON 23/07/2007 ALONG WITH COC NO. 1019/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

COC Nos. 935 & 1019 of 2007

Dated, this the 23rd day of July, 2007

J U D G M E N T

Learned Government Pleader produced proceedings of the assessing officer dated 07/07/2007 declining refund and release of bank guarantee. Even though learned counsel submitted that proceedings is against the spirit of the judgment, I find that by judgment this Court in O.P.No. 26214/2001 & connected cases dated 06/02/2007, directed the officer to decide the issue after considering the Supreme Court judgment relied on by the petitioner. Therefore, there cannot be contempt in respect of the decision rendered by the officer. Contempt cases are, therefore, closed leaving freedom to the petitioner to challenge the consequent order. Officer will issue copy of the order to the petitioner immediately on production of this judgment.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg